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DATE:

October 15, 2007

PTO IDENTIFIER:

Application Number 10/688,761-Conf. #1977

Patent Number

Inventor:

Yasushi KANAI et al.

MESSAGE TO:

US Patent and Trademark Office/ MS AF

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IIW-034

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Application No. (if known): 10/688,761

Attorney Docket No.: IIW-034

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Dated: October 15, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yasushi Kanai et al.

Application No.: 10/688,761

Filed: October 16, 2003

For: EXHAUST GAS PROCESSING DEVICE FOR

FUEL CELL

Confirmation No.: 1977

Art Unit: 1745

Examiner: K. A. O'Neill

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated July 13, 2007 (Paper No. 20070626), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.